September 25, 2008

Supplier's Declaration of Conformity (SdoC)

Audiocodes Ltd. located at 1 Hayarden street, Airport city Lod, 70151 in Israel hereby certifies that the product series MP-20X bearing labeling identification number US:6NPIT00BMP20XB complies with the Federal Communications Commission's ("FCC") Rules and Regulations 47 CFR Part 68, and the Administrative Council on Terminal Attachments ("ACTA")-adopted technical criteria:

1) TIA-968-A, Telecommunications – Telephone Terminal Equipment –Technical Requirements for Connection of Terminal Equipment To the Telephone Network, January 2003 with the Addendums 1, 2, 3, 4, 5: TIA-968-A-1; TIA-968-A-2; TIA-968-A-3, TIA-968-A-4, TIA-968-A-5;

2) TIA-1096-A, Telecommunications – Telephone Terminal Equipment –Connector Requirements for Connection of Terminal Equipment to the Telephone Network, May 2008.

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